

STATE OF IOWA

2013
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2013

16201400300000
CARROLL CITY CLERK
112 E 5TH STREET
CARROLL, IA 51401

CITY OF CARROLL, IOWA
DUE: December 1, 2013

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.
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ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	5,094,018		5,094,018	4,950,722
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	5,094,018		5,094,018	4,950,722
Delinquent property taxes	164		164	
TIF revenues	892,676		892,676	945,321
Other city taxes	1,726,835	0	1,726,835	1,710,225
Licenses and permits	65,097	0	65,097	65,750
Use of money and property	54,770	60,535	115,305	112,100
Intergovernmental	1,902,696	0	1,902,696	1,921,128
Charges for fees and service	1,654,984	3,522,277	5,177,261	4,871,135
Special assessments	0	0	0	0
Miscellaneous	419,588	56,557	476,145	285,326
Other financing sources	5,053,640	744,638	5,798,278	6,271,386
Total revenues and other sources	16,864,468	4,384,007	21,248,475	21,133,093
Expenditures and Other Financing Uses				
Public safety	1,813,369	0	1,813,369	2,016,171
Public works	2,167,354	0	2,167,354	2,334,041
Health and social services	103,900	0	103,900	104,945
Culture and recreation	2,238,842	0	2,238,842	2,688,717
Community and economic development	383,043	0	383,043	482,796
General government	851,596	0	851,596	1,041,330
Debt service	2,278,632	0	2,278,632	2,298,637
Capital projects	3,191,508	0	3,191,508	3,788,420
Total governmental activities expenditures	13,028,244	0	13,028,244	14,755,057
Business type activities	0	2,253,252	2,253,252	3,678,885
Total ALL expenditures	13,028,244	2,253,252	15,281,496	18,433,942
Other financing uses, including transfers out	3,651,999	893,829	4,545,828	4,878,106
Total ALL expenditures/And other financing uses	16,680,243	3,147,081	19,827,324	23,312,048
Excess revenues and other sources over (Under) Expenditures/And other financing uses	184,225	1,236,926	1,421,151	-2,178,955
Beginning fund balance July 1, 2012	5,164,937	6,017,204	11,182,141	11,182,141
Ending fund balance June 30, 2013	5,349,162	7,254,130	12,603,292	9,003,186

Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents
General obligation debt	\$ 4,415,000	Other long-term debt	\$ 0
Revenue debt	\$ 7,364,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 32,348,993

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Laura A. Schaefer	Telephone →	Area Code 712	Number 792-1000	Extension
Signature of Mayor or other City official (Name and Title)			Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF CARROLL			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	3,390,871	1,144,989		558,158			5,094,018			5,094,018	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	3,390,871	1,144,989		558,158	0	0	5,094,018		T01	5,094,018	4
5	Delinquent property taxes	110	37		17			164		T01	164	5
6	Total property tax	3,390,981	1,145,026		558,175	0	0	5,094,182			5,094,182	6
7	TIF revenues			892,676				892,676		T01	892,676	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	69,804						69,804		T15	69,804	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax	217,367						217,367		T19	217,367	13
14	Other local option taxes		1,439,664					1,439,664		T09	1,439,664	14
15	TOTAL OTHER CITY TAXES	287,171	1,439,664	0	0	0	0	1,726,835	0		1,726,835	15
16	Section B - LICENSES AND PERMITS	65,097						65,097		T29	65,097	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	11,295	4,746	1,438		361	1,600	19,440	27,535	U20	46,975	18
19	Rents and royalties	35,330						35,330	33,000	U40	68,330	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	46,625	4,746	1,438	0	361	1,600	54,770	60,535		115,305	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants					98,940		98,940		B89	98,940	27
28	Community development block grants	10,480						10,480		B50	10,480	28
29	Housing and urban development	256,977						256,977		B50	256,977	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32	FAA Airport Grants					323,185		323,185			323,185	32
33	Total Federal grants and reimbursements	267,457	0	0	0	422,125	0	689,582	0		689,582	33
34												34
35												35
36												36
37												37
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39												39
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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CARROLL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		967,523					967,523		C46	967,523	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Library State Appropriations		6,236					6,236		C89	6,236	54
55	State Tobacco Funding		1,000					1,000			1,000	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	974,759	0	0	0	0	974,759	0		974,759	60
61												61
62	Local grants and reimbursements											62
63	County contributions	213,411						213,411			213,411	63
64	Library service							0		D89	0	64
65	Township contributions	24,944						24,944		D89	24,944	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	238,355	0	0	0	0	0	238,355	0		238,355	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	505,812	974,759	0	0	422,125	0	1,902,696	0		1,902,696	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	1,537,014	A91	1,537,014	73
74	Sewer							0	1,730,980	A8Ø	1,730,980	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	500,590						500,590		A81	500,590	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CARROLL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	48,895						48,895		A94	48,895	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	254,283	A80	254,283	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	148	5,370					5,518		A89	5,518	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	75						75		A89	75	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges	15,247						15,247		A44	15,247	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	35,120						35,120		A03	35,120	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	1,049,539						1,049,539		A61	1,049,539	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	1,649,614	5,370	0	0	0	0	1,654,984	3,522,277		5,177,261	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	12,662	6,354			176,560		195,576		U99	195,576	108
109	Deposits and sales/fuel tax refunds	1,376						1,376	10,395	U99	11,771	109
110	Sale of property and merchandise	102,739	5,802				10,163	118,704	19,432	U11	138,136	110
111	Fines	66,969						66,969	26,558	U30	93,527	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	17,531	18,232			1,200		36,963	172		37,135	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	201,277	30,388	0	0	177,760	10,163	419,588	56,557		476,145	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF CARROLL					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	6,146,577	3,599,953	894,114	558,175	600,246	11,763	11,810,828	3,639,369		15,450,197	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	10,905				6,545		17,450		NR	17,450	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>				691,362	543,638		1,235,000		NR	1,235,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	974,011	183,543		867,484	1,063,757		3,088,795	153,750		3,242,545	127
128	<i>Internal TIF loans and transfers in</i>	20,502			173,436	518,457		712,395	590,888		1,303,283	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	1,005,418	183,543	0	1,732,282	2,132,397	0	5,053,640	744,638		5,798,278	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	7,151,995	3,783,496	894,114	2,290,457	2,732,643	11,763	16,864,468	4,384,007		21,248,475	132
133												133
134	Beginning fund balance July 1, 2012	2,433,296	1,477,655	95,071	44,913	704,868	409,134	5,164,937	6,017,204		11,182,141	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	9,585,291	5,261,151	989,185	2,335,370	3,437,511	420,897	22,029,405	10,401,211		32,430,616	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF CARROLL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,214,363	8,935					1,223,298		E62	1,223,298	2
3	Purchase of land and equipment	45,962						45,962		G62	45,962	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	80,922						80,922		E24	80,922	13
14	Purchase of land and equipment	4,562						4,562		G24	4,562	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	120,322						120,322		E66	120,322	18
19	Purchase of land and equipment	1,220						1,220		G66	1,220	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	327,359						327,359		E66	327,359	21
22	Purchase of land and equipment	8,218						8,218		G66	8,218	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	1,506						1,506		E89	1,506	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,804,434	8,935	0	0	0	0	1,813,369			1,813,369	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF CARROLL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	25,527	591,523					617,050		E44	617,050	42
43	Purchase of land and equipment		223,888					223,888		G44	223,888	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	133,563						133,563		E44	133,563	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		94,762					94,762		E44	94,762	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		17,347					17,347		E81	17,347	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	141,162						141,162		E01	141,162	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	622,680						622,680		E81	622,680	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	170,987	145,915					316,902		E89	316,902	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	1,093,919	1,073,435	0	0	0	0	2,167,354			2,167,354	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CARROLL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	103,900						103,900		E79	103,900	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	103,900	0	0	0	0	0	103,900			103,900	103
104												104
105												105
106												106
107												107
108												108
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CARROLL			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	371,422	9,202					380,624		E52	380,624	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	6,968						6,968		E61	6,968	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	391,615						391,615		E61	391,615	127
128	Purchase of land and equipment	21,451						21,451		G61	21,451	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	1,255,543	10,425					1,265,968		E61	1,265,968	130
131	Purchase of land and equipment	58,035						58,035		G61	58,035	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	109,729						109,729		E03	109,729	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	4,452						4,452		E61	4,452	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	2,219,215	19,627	0	0	0	0	2,238,842			2,238,842	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	87,100						87,100		E89	87,100	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	256,977						256,977		E50	256,977	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	12,787						12,787		E29	12,787	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	21,500						21,500		E89	21,500	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			4,679				4,679		E89	4,679	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	378,364	0	4,679	0	0	0	383,043			383,043	154
155	<div> TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other" </div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CARROLL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	34,864						34,864		E29	34,864	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	398,070						398,070		E23	398,070	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	3,955						3,955		E89	3,955	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	31,712						31,712		E25	31,712	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	46,994						46,994		E31	46,994	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	294,830						294,830		E89	294,830	171
172	Other general government — Current operation	41,171						41,171		E89	41,171	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	851,596	0	0	0	0	0	851,596			851,596	176
177	Section G — DEBT SERVICE				2,278,632			2,278,632			2,278,632	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	2,278,632	0	0	2,278,632			2,278,632	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	FD Truck/Library Improvements					333,505		333,505			333,505	184
185	Airport & Rec Improvements					1,106,122		1,106,122			1,106,122	185
186	Street Projects					699,004		699,004			699,004	186
187	Subtotal Regular Capital Projects	0	0	0	0	2,138,631	0	2,138,631			2,138,631	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Streetscape improvements					1,052,877		1,052,877			1,052,877	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	1,052,877	0	1,052,877			1,052,877	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	3,191,508	0	3,191,508			3,191,508	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	6,451,428	1,101,997	4,679	2,278,632	3,191,508	0	13,028,244			13,028,244	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CARROLL			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								724,961	E91	724,961	198
199	Purchase of land and equipment								19,757	G91	19,757	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								587,370	E80	587,370	201
202	Purchase of land and equipment								52,387	G80	52,387	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								32,447	E80	32,447	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF CARROLL					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								756,613		756,613	242
243	Enterprise Capital Projects								79,717		79,717	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,253,252		2,253,252	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	6,451,428	1,101,997	4,679	2,278,632	3,191,508	0	13,028,244	2,253,252		15,281,496	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	227,693	2,588,420			51,060		2,867,173	375,372		3,242,545	255
256	Internal TIF loans/repayments and transfers out			784,826				784,826	518,457		1,303,283	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	227,693	2,588,420	784,826	0	51,060	0	3,651,999	893,829		4,545,828	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	6,679,121	3,690,417	789,505	2,278,632	3,242,568	0	16,680,243	3,147,081		19,827,324	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable						420,897	420,897			420,897	263
264	Restricted	185,175	1,390,731	199,680	56,738	129,754		1,962,078			1,962,078	264
265	Committed	651,062				65,189		716,251			716,251	265
266	Assigned		180,003					180,003			180,003	266
267	Unassigned	2,069,933						2,069,933			2,069,933	267
268	Total Governmental	2,906,170	1,570,734	199,680	56,738	194,943	420,897	5,349,162			5,349,162	268
269	Proprietary								7,254,130		7,254,130	269
270	Total ending fund balance June 30, 2013	2,906,170	1,570,734	199,680	56,738	194,943	420,897	5,349,162	7,254,130		12,603,292	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	9,585,291	5,261,151	989,185	2,335,370	3,437,511	420,897	22,029,405	10,401,211		32,430,616	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF CARROLL

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$ 1,903
Highways.....	M44		
Transit subsidies.....	M94 16,025		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81 123,452		
All other.....	M89 \$ \$ 60		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	Z00 \$ 3,437,273

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 7,865,000	29U	39U 501,000	49U	49U	49U 7,364,000	49U	I89 235,950
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 655,000	29U	39U 200,000	49U 455,000	49U	49U	49U	I89 24,678
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. GO LOST	19U 1,110,000	29U	39U 550,000	49U 560,000	49U	49U	49U	I89 12,535
FD Pumper Truck/Bass St	19U 280,000	29U	39U 280,000	49U 0	49U	49U	49U	I89 7,866
Aquatic Center	19U 2,355,000	29U	39U 190,000	49U 2,165,000	49U	49U	49U	I89 87,828
FirkTrk/Fire Hall/Corridor	19U 885,000	29U	39U 885,000	49U 0	49U	49U	49U	I89
2013 Re-funding of '05	19U 0	29U 690,000	39U	49U 690,000	49U	49U	49U	I89 35,155
Rec Roof/FD Truck	19U 0	29U 545,000	39U	49U 545,000	49U	49U	49U	I89
Total long-term debt	13,150,000	1,235,000	2,606,000	4,415,000	0	7,364,000	0	404,012

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2012	61V \$
Outstanding as of JUNE 30, 2013	64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	646,979,868	x .05 = \$	32,348,993

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61			
	\$	247,543	\$	138,628	12,217,121	12,603,292
	REMARKS					V98

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